

Income Tax Return and Self-Assessment for the year 2024

Form 11

(relating to taxes on income and capital gains for self-assessed individuals)



TAIN

GCD

Personal Public Service Number (PPSN)

Remember to quote your PPSN in any communication with your Revenue office.

If submitting this return use any envelope and write "Freepost" above the Return Address.

NO STAMP REQUIRED

Return Address

Office of the Revenue Commissioners
Collector-General's Division
PO Box 354
Limerick

If you are a mandatory e-Filer, required to file an electronic return in accordance with S. 917EA, you must file your return through Revenue Online Service (ROS), even though you have received this return form.

Even if you are not considered a mandatory e-Filer, ROS is the quickest, easiest and most convenient way to file your return and pay your tax. It allows you to file this form and to pay any tax (which will include Income Tax, Capital Gains Tax, PRSI and Universal Social Charge (USC)) due electronically. ROS also provides an instant calculation of Income Tax liability. Access ROS at www.revenue.ie

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2024

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2024

SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE:

1. A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period. A 'chargeable person' is required to complete a Form 11 Tax Return and Self-Assessment for the year 2024.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
3. An individual with a PAYE source of income and with net assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual who opened a foreign bank account in 2024 in a non-cooperative, non-DAC2, non-CRS or non-FATCA country is a chargeable person.
5. An individual who realises an income tax gain on or after 1 January 2024 as a result of the exercise, assignment or release of a share option under Sec. 128 TCA 1997 is no longer a chargeable person. Capital gains on the disposal of shares acquired from a share option continue to be taxed under self-assessment (see note 7).
6. A proprietary director is a chargeable person.
7. The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of

- All the sources of my income and the amount of income derived from each source in the year 2024, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2024

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are correctly stated.

Signature

Date

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-mail

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If you complete and submit this tax return on or before **31 August 2025** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2025** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2025. On that date you must also pay any balance of tax due for 2024. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheets.**

When completing this return you should read the appropriate **Form 11 Helpsheets**. A copy of the **Form 11 Helpsheets** and a **“Guide to Completing 2024 Pay & File Self-Assessment Returns”** are available from Revenue’s website **www.revenue.ie**, or from Revenue’s Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2024 tax year.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

Contents

	Page
A. Personal Details	3 – 5
B. Self-Employed Income	5 – 9
C. Irish Rental Income	10 – 12
D. PAYE / BIK / Pensions (1)	13 – 14
E. PAYE / BIK / Pensions (2)	15 – 16
F. Foreign Income	17 – 19
G. Irish Other Income	20 – 21
H. Exempt Income	21
I. Charges and Deductions	22 – 24
J. Personal Tax Credits	24 – 29
K. Restriction of Reliefs	29
L. Capital Gains	30 – 32
M. Chargeable Assets	32
N. Capital Acquisitions	32
O. Property Based Incentives	32 – 33
P. Self-Assessment	34 – 35
Bank Details	36
Expression of Doubt	36
Appendix 1 – Additional Self-Employed Income	37 – 40
Appendix 2 – Additional PAYE / BIK / Pensions	41 – 42

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**Spouse or
Civil Partner**

See **Guide to Completing 2024 Pay & File Self-Assessment Returns** for more information on the “Extent of Liability to Income Tax” of individuals who are either not resident or not domiciled in Ireland.

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Spouse or Civil Partner

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Spouse or Civil Partner

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- Spouse or
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FOR OFFICE USE ONLY ☐

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General De Minimis Regulation

Where a claim is made under the following provisions, a declaration in respect of Commission Regulation (EU) 2023/2831 of 13 December 2023 (“the General De Minimis Regulation”) is required:

1. Section 372 AAC Living City Initiative
2. Section 372 AAD Living City Initiative
3. Section 286(1)(N) Industrial Buildings Aviation Services Facilities
4. Section 216F Exemption of certain profits from production, maintenance, and repair of certain musical instruments

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Where a claim is made under the following provision, a declaration in respect of Commission Regulation (EU) 1408/2013 of 18 December 2013 (“the Agricultural De Minimis Regulation”) is required:

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23. If you have ticked one or both of the boxes above to claim aid under the General / Agricultural De Minimis Regulation(s) you must complete the following fields below:

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(Including Farming & Partnership Income)

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(Including Farming & Partnership Income)

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EXTRACTS FROM ACCOUNTS [123 - 167]**Accounts Information Period (must be completed)**

123. From

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124. To

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Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 127 or 128 apply

125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)

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126. (a) Where the income arises from a partnership, enter the tax reference of the partnership

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(b) Insert ☒ in the box if you are a non-active partner within the meaning of S. 409A ☐

(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied

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Income [127 - 129]

127. Sales / Receipts / Turnover

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128. Receipts from Government Agencies (GMS, etc.)

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129. Other Trading Income including tax exempt income

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Trading Account Items [130 - 131]

130. Purchases

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131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section)

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Expenses and Deductions [132 - 143]

132. Salaries / Wages

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133. Additional Staff Costs

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134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)

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135. Other Sub-Contractors

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136. Consultancy, Professional fees

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137. Motor, Travel and Subsistence

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138. Repairs / Renewals

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139. Rental Expenses

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140. Depreciation, Goodwill / Capital write-off

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141. (a) Provisions including bad debts - positive

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(b) Provisions including bad debts - negative

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142. Other Expenses

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143. Other Expenses - negative / credit entries

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Primary Trade**Capital Account and Balance Sheet Items [144 - 155]**

144. Cash / Capital introduced

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145. Drawings (Net of Tax and Pension contributions)

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146. (a) Closing Capital Balance - positive

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(b) If negative, state amount here

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147. Stock, Work in progress, Finished goods

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148. Debtors and Prepayments

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149. Cash / Bank (Debit)

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150. Bank / Loans / Overdraft (Credit)

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151. Client Account Balances (Debit)

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152. Client Account Balances (Credit)

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153. Creditors and Accruals

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154. Tax Creditors

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155. (a) Net Assets - positive

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(b) If negative, state amount here

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**Extracts from Adjusted Net Profit / Loss Computation [156 - 167]
Profit / Loss per Accounts [156 - 157]**

156. Net Trade Profit per Accounts

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157. Net Trade Loss per Accounts

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Adjustments made to Net Profit / Loss per Accounts [158 - 167]

158. Where there are no adjustments required to the profit / loss per accounts, insert ☒ in the box ☐

159. Motor Expenses

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160. Donations (Political and Charitable) / Entertainment

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161. Light, Heat and Phone

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162. Net gain on sale of fixed / chargeable assets

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163. Net loss on sale of fixed / chargeable assets

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164. (a) Deduction for stock relief under S. 666

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(b) Deduction for stock relief under S. 667B

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165. Deduction for increase in carbon tax under S. 664A

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166. Other Addbacks

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167. Other Deductions

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If you have made any payment(s) during 2024 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

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Self

**Spouse or
Civil Partner**

201. *Where a claim to tax relief on **property based incentives** is included at Line 205(d) or 215(b) insert ☒ in the box and give details in Panel O on pages 32 / 33

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2024, insert ☒ in the box

203. Number of properties let

204. Gross Rent Receivable

205. **Expenses**

(a) Repairs

(b) Allowable interest as per S. 97(2J)

* (c) "Section 23" type relief where 2024 is the **first** year of claim

(d) Pre-letting expenditure on vacant properties allowed by S. 97A

(e) Other

206. Amount of chargeable profit / allowable loss after expenses **but** before Capital Allowances and losses forward

(a) Net profit on residential property

(b) Net loss on residential property

207. Residential Premises Rental Income Relief

(a) Insert ☒ in the box to confirm that:

- You comply with the registration requirements of the RTB
- The qualifying premises is **not** rented to a connected person(s)
- You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
- You have a valid eTax Clearance Certificate issued in accordance with sec. 1905

(b) Insert ☒ in the relevant box to confirm that

(i) The property is let to a public authority, or is a property to which Part II of the Housing (Private Rented Dwellings) Act 1982 applies (this refers to formerly rent controlled tenancies) or,

(ii) Where the premises is not occupied by a tenant, you are actively marketing the premises for rent

(c) Property Details of the residential rented premises with the highest net profit

(i) Enter the LPT ID of the property

(ii) Confirm the net rental income from property after Losses and Capital Allowances

(iii) Confirm your percentage of ownership of the qualifying premises

208. Retrofitting Rental Properties Relief (RRPR)
Property 1

(a) Insert ☒ in the box to confirm the following:

- You comply with the registration requirements of the RTB
- You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
- You have a valid Tax Clearance Certificate

(b) Property details

(i) Enter the date that the qualifying work was carried out on

(ii) Enter the LPT ID of the property where the qualifying work was carried out

(iii) Enter the VAT number of the Qualifying Contractor who carried out the qualifying work

(iv) Confirm your net rental income from your qualifying premises

(v) Confirm your percentage of ownership of the qualifying premises

(vi) Enter the total cost of the qualifying work carried out

(vii) Enter the value of the grant received

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**Spouse or
Civil Partner**

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(a) To which S. 409A applies (restricted to €31,750)

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Note: Amount of NLWT claimed must not exceed 20% of the gross rent indicated.

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Note: If you and / or your Spouse or Civil Partner have / has more than two Employments/Pensions, etc., insert ☐ in the box and complete Appendix 2 on pages 41 / 42

Employment / Pension, etc.

No. **2**

Self Spouse /
Civil Partner

Self

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(**Note:** in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

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Self

Spouse or
Civil Partner

224. (c) (v) The amount of income paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross amount of taxable income above

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(vi) The amount of tax paid in respect of that amount of income brought back to 2024

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(vii) The amount of gross income for USC purposes paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross income for Universal Social Charge (USC) from this employment above

--	--	--	--	--	--	--	--	--	--

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(viii) The amount of USC paid in respect of that amount of income brought back to 2024

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2024)

									.00
--	--	--	--	--	--	--	--	--	-----

									.00
--	--	--	--	--	--	--	--	--	-----

226. (a) Net USC deducted / refunded in this employment

--	--	--	--	--	--	--	--	--	--

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(b) Insert ☒ in the box if the USC figure above was a refund

☐
☐

227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert ☒ in the box

☐
☐

228. Payment frequency

Weekly

☐
☐

Fortnightly

☐
☐

Four weekly

☐
☐

Monthly

☐
☐

Other

☐
☐

229. Is relief due under S. 480B ("week 53")

Yes ☐ No ☐

Yes ☐ No ☐

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state

Employment / Pension, etc.

No. 1

Employment / Pension, etc.

No. 2

230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)

									.00
--	--	--	--	--	--	--	--	--	-----

									.00
--	--	--	--	--	--	--	--	--	-----

(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11

									.00
--	--	--	--	--	--	--	--	--	-----

									.00
--	--	--	--	--	--	--	--	--	-----

(c) Amount of income from employment after deduction of SARP relief claimed

									.00
--	--	--	--	--	--	--	--	--	-----

									.00
--	--	--	--	--	--	--	--	--	-----

(d) Has SARP relief been granted through payroll by your employer?

Yes ☐ No ☐

Yes ☐ No ☐

(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief

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Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2024

									.00
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									.00
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(Note: enter the full amount surrendered by your employer to you under S. 766(2A)(a) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2023)

(b) Amount of unused credit carried forward under S. 472D(4) from previous year

									.00
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									.00
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Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State

									.00
--	--	--	--	--	--	--	--	--	-----

									.00
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(b) Amount of non-refundable foreign tax paid on this income

--	--	--	--	--	--	--	--	--	--

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(c) Country where the non-refundable foreign tax withheld

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(d) Amount of federal tax only of non-refundable foreign tax withheld

									.00
--	--	--	--	--	--	--	--	--	-----

									.00
--	--	--	--	--	--	--	--	--	-----

PPSN

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E - PAYE / BIK / PENSIONS (2) [233 - 249]**PAYE / USC refunded during the year**

233. PAYE Tax refunded by Revenue for the Income Tax year 2024

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

234. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)

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235. Amount of USC refunded by Revenue for the year 2024

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Irish employment / pension / taxable benefits and foreign employment not subject to PAYE

236. (a) Income from Irish employment not subject to PAYE

(include payments received on commencement / cessation of employment, restrictive covenants, etc.)

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(b) Nature of payment(s)

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237. Other including BIK

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Specify

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238. Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** not subject to PAYE deduction

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239. Employment pension not subject to PAYE deductions

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Allowable Deductions Incurred in Employment

240. (a) Nature of employment(s)

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(b) Expenses

(i) Insert ☒ in the box if you are entitled to Flat Rate Expenses and wish to claim them in 2024
☐
☐

(ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office (Not including expenses claimed through real time at 238(b)(iv) below)

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(iii) Remote Working (eWorking) expenses

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(iv) Remote Working Relief already claimed through Real Time Credits in 2024

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(v) All other expenses

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(c) Capital allowances

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(d) Total of (b) and (c) above

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(e) Amount of total at (d) referring to Proprietary Directorship income / salary

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(f) Amount of total at (d) referring to employment income / salary

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

241. Pension Contribution ReliefSuperannuation Contributions / AVC where **not** deducted by employer

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Foreign Earnings Deduction

242. Where you are claiming relief under S. 823A, state the following

(a) Country

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(b) Number of qualifying days spent there

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(c) Amount of relief claimed

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Social Welfare Payments, Benefits or Pensions received

243. Carer's Allowance paid by Department of Social Protection

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244. Jobseeker's Benefit (self-employed)

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245. Other taxable Social Welfare Payments, Benefits or Pensions

(State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance,

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Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit) (See **Form 11 Helpsheets** for more information)
☐

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**Spouse or
Civil Partner**

246. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2023, both inclusive	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) (i) Amount of lump sum(s) paid in 2024	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(ii) Amount of lump sum paid in 2024 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(c) Tax free amount, if any, for 2024	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(d) Amount of excess lump sum(s) for 2024	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I)) (Do not include any amount entered at (g)(i))	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(f) Portion of amount at (d) chargeable under Schedule E (Note: this income should also be included with employment income subject to PAYE and income liable to USC)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(g) Where amount at (d) includes an amount paid under the rules of a Qualifying Overseas Pension Plan		
(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) (Do not include any amount entered at (e))	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

247. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount

		.			.			.00			.			.00
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248. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made , , .00 , , .00

(b) The aggregate of the net gain arising on the disposal of shares in 2024 , , .00 , , .00
(Do not include losses in the aggregate net gain)

249. If you and / or your spouse or civil partner held proprietary directorships in the year 2024, state each company's tax number and the percentage shareholding in each company

Company Tax Number	%	Insert <input type="checkbox"/> in the box if Spouse or Civil Partner	Company Tax Number	%	Insert <input type="checkbox"/> in the box if Spouse or Civil Partner
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>

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Self

**Spouse or
Civil Partner**

301. Great Britain and Northern Ireland Dividends

Net amount received

302. Foreign Pensions

(a) Amount of State Welfare Pension(s)

(b) Amount of all Other Pension(s)

(c) Amount of relief claimed

(d) Country where foreign pension is paid from

303. Lump sums from foreign pension arrangements (S. 200A)

(a) Name of foreign pension arrangement

(b) Name and address of administrator of the foreign pension arrangement

(c) Date on which the individual became a member of the foreign pension arrangement

(d) Amount of lump sum(s) paid in 2024 under the rules of S. 200A

(e) Tax free amount, if any, for 2024

(f) Amount of excess lump sum(s) for 2024

(g) Portion of amount at Line 303(f) chargeable under Case III at the standard rate of income tax

(h) Portion of amount at Line 303(f) chargeable under Case III at the higher rate of income Tax and liable to USC

304. EU Deposit Interest

(a) Amount of EU Deposit Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

305. UK 'Other' Interest

Gross amount of UK 'other' interest

306. **EU 'Other' Interest**

(a) Amount of EU 'Other' Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

307. Non-EU Deposit Interest (Includes UK Deposit Interest)

(a) Amount of Non-EU deposit interest

(b) Amount of foreign tax deducted

308. Foreign Employments

(a) Gross income from **Foreign Employments** attributable to the performance **outside** the State of such employments on which Transborder Relief is not claimed and on which no foreign tax was deducted

(b) Gross income from **Foreign Employments** attributable to the performance **outside** the state of such employments on which Transborder Relief is not claimed and on which foreign tax was deducted

(c) Amount of foreign tax deducted

309. Gross income from Foreign Employment on which

Transborder Relief is claimed

(a) Country where the foreign employment is held

(b) Name and address of the foreign employer

(c) Employer's tax reference number in the jurisdiction where the employment is held

(d) Individual's tax reference number in the foreign jurisdiction

(e) Amount of foreign tax paid (and not refundable)

(f) Number of weeks foreign employment held continuously (in the year of assessment)

310. **US Dividends** - Enter gross amount before credit for withholding tax

(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 318)

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**Spouse or
Civil Partner**

- Foreign rental losses may be offset only against foreign rental profits

Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc.

		-						.	00			-						.	00
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(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 319)

- ### 320. Foreign Bank Accounts (S. 895)

Note: A relevant foreign bank account is a bank account opened in a foreign country that is considered a non-cooperative jurisdiction or is a non-DAC2, non-Common Reporting Standard (CRS) or non-Foreign Account Tax Compliance Act (FATCA) reporting jurisdiction (more details are available on www.revenue.ie)

- [illegible]

- [illegible]

- [illegible]

- [illegible]

PPSN

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Self

Spouse or
Civil Partner**Foreign Life Policies / Offshore Funds / Other Offshore Products [321 - 324]**

321. **Foreign Life Policies** (S. 730H, 730I, 730J, 730K). Give the following details in respect of any policy from **any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Payment taxable at 41% (S. 730J(a)(i)(II))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(d) Gain taxable at 41% (S. 730K(1)(a)(ii))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

And in respect of any such policy issued in 2024 give the following additional details

(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
(f) Terms of the policy	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
(g) Annual premiums payable	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																														
(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				

322. **Offshore Funds** (Part 27 Ch 4). Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within S. 747B(2A)) **in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Payment taxable at 41% (S. 747D(a)(i)(II))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(c) Gain taxable at 41% (S. 747E(1)(b)(ii))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

And in respect of any such material interest acquired in 2024 give the following additional details

(e) Name & address of offshore fund(s)	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
(f) Date material interest was acquired	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> DD/MM/YYYY											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> DD/MM/YYYY																														
(g) Amount of capital invested in acquiring the material interest	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																														
(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				

323. **Other Offshore Products** (S. 896). Give the following details for each material interest acquired in 2024 in (i) other offshore products (including foreign life assurance policies) **outside the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement** and in (ii) 'unregulated funds' (those not coming within S.747B(2A)) **within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Name & address of offshore product(s)	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																
(b) Date material interest was acquired	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> DD / MM / YYYY									<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> DD / MM / YYYY																								
(c) Amount of payment made in acquiring the material interest	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00									<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																								
(d) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																

324. (a) Additional Double Taxation Relief due

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(b) Indicate the income source on which foreign tax was deducted

Irish employment income subject to non-refundable foreign tax

☐☐

Other

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(c) If you have selected Other, state
(i) the type of income

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(ii) the country where the tax was withheld

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**Spouse or
Civil Partner**


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**Spouse or
Civil Partner**

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Self

Spouse or
Civil Partner**I - CHARGES AND DEDUCTIONS [501 - 514]****501. Clawback of Employers' Tax Relief at Source (TRS)**

If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees enter the amount of tax relief at source granted to you in respect of these premiums

(Note: do not enter the amount of the insurance premium(s) paid)

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502. Amount of Maintenance Payments paid in 2024

(exclude any amounts in respect of children)

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(a) Name of spouse or civil partner

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(b) PPSN of spouse or civil partner (if known)

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(c) Date of legally enforceable maintenance agreement

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503. (a) Gross amount of Deed(s) of Covenant in favour of

Permanently Incapacitated individual(s)

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(b) Gross amount of Deed(s) of Covenant in favour

of person(s) aged 65 or over

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504. Gross amount of payment of other Charges / Annuity(ies)

where tax was deducted

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Interest paid under deduction of Income Tax at a reduced rate or WITHOUT the deduction of Income Tax

505. If you have applied the practice set out in Paragraph 9 of Tax and Duty Manual 08-03-06 to make a payment of interest to a non-resident

(a) at a reduced rate of income tax, please state the DTA relied on

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(i) Enter the amount of the interest paid

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(ii) Enter the amount of income tax deducted

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(b) without the deduction of income tax, please state the DTA relied on

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(i) the amount of interest paid without the deduction of income tax

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Pension Contributions [506 - 510]**506. If you are claiming relief in respect of RACs / PRSAs / QOPPs**

state the source(s) of your earnings for which the relief is claimed

507. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2024 (for which relief has not been claimed or granted in 2023)

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(b) Insert ☐ in the box if a once off payment

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(c) Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed in 2024

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(d) Amount paid in a prior year, for which relief has not been obtained

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508. Personal Retirement Savings Accounts (PRSAs)

Only complete if you, or your employer on your behalf, made PRSA contributions.

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2024 - 31/12/2024, (for which no further relief is due)

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(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)

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(c) PRSA contributions made on your behalf by your employer

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(d) PRSA contributions paid directly by you to a PRSA provider

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(e) Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed in 2024

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(f) Amount paid in a prior year, for which relief has not been obtained

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**Spouse or
Civil Partner**

(Note: contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below)

(Note: contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below)

- (c) Amount paid in a prior year, for which relief has not been obtained
- | | | | | | | | | | | | | | | | | | | | | |
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Total amount of RAC / PRSA / QOPP relief claimed in 2024

- (b) Date of permanent cessation of the specific occupation or profession

- [illegible]

Note: Mortgage interest tax credit is due only in respect of a qualifying property which is registered for LPT and is located within the State. Further information is available in the Guide to Completing 2024 Pay & File Self-Assessment Returns. For a claim to be valid, you must have an LPT Property ID and you must attach the following required documentation to prove that qualifying interest was paid on the qualifying mortgage:

- A document confirming the value of the mortgage on the qualifying property as at 31/12/2022
- A copy of the interest certificate for 2022
- A copy of the interest certificate for 2024

Where you are claiming Mortgage Interest Tax Credit in respect of more than two properties used as sole or main residences – for example, for self and a former spouse or civil partner or for self and a dependent relative, please submit all the information requested below, for all qualifying properties, on a separate sheet.

(i) Use of qualifying property

Insert ☐ in the box(es) to confirm that the qualifying property on which this claim is made is

- | | | |
|--|--------------------------|--------------------------|
| - a residential property used as my sole or main residence | <input type="checkbox"/> | <input type="checkbox"/> |
| or | | |
| - a residential property used as the sole or main residence of a former or separated spouse, or a former civil partner or a civil partner from whom I am living separately in circumstances where reconciliation is unlikely | <input type="checkbox"/> | <input type="checkbox"/> |
| or | | |
| - a residential property used as the sole or main residence of a dependent relative, and is provided rent-free and without any other consideration to that dependent relative | <input type="checkbox"/> | <input type="checkbox"/> |

- (ii) (a) Local Property Tax (LPT) ID

- (b) Insert ☒ in the box(es) to confirm the claim is in respect of a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7)

Qualifying loan

- | | | | | | | | | | | | |
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| (iii) Value of the qualifying loan on 31 December 2022 | | | | .00 | | | | . | | | .00 |
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(**Note:** The value must be greater than €80,000 and less than €500,000)

Qualifying interest paid on qualifying loan 2024

- [illegible]

Amount of qualifying interest YOU paid for the year 2024				.				.00				.				.00
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Number of days for which you paid interest on the qualifying loan in 2024

Amount of qualifying interest 2nd mortgage payer paid for the year 2024						.00							.00
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Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2024		
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Amount of qualifying interest 3rd mortgage payer paid for the year 2024						.00							.00
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Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2024

Qualifying interest paid on qualifying loan 2022

Number of days for which you paid interest on the qualifying loan in 2022

Amount of qualifying interest 2nd mortgage payer paid for the year 2022

Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2022

Amount of qualifying interest 3rd mortgage payer paid for the year 2022

Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2022

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**Spouse or
Civil Partner**

- [illegible]

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- [illegible]

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This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual

- [illegible]

- [illegible]

- Child 2**
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- ### Child 1

- ### Child 2

[illegible][illegible]

- (viii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) **Yes** ☐ **No** ☐

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To be completed if you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual. State

- [illegible]

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DD / MM / YYYY

To be completed if you are an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result of the primary claimant relinquishing his or her entitlement to the tax credit

- Yes ☐ No ☐

Yes ☐ No ☐

- Yes ☐ No ☐

- [illegible]

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528. Incapacitated Child Tax Credit

- (b) Date of Birth and PPSN of each incapacitated child

DD	/	MM	/	YY	YY	YY	
DD	/	MM	/	YY	YY	YY	
DD	/	MM	/	YY	YY	YY	

- (**Note:** to qualify for this credit you should submit a completed Form **ICC1** together with a Form **ICC2** certified by a medical practitioner)

(a) If your Employer paid premiums (including dental insurance premiums) on your behalf, to an authorised insurer, in 2024 state, in respect of each such premium

- [illegible]

(b) If your spouse's or civil partner's employer paid premiums (including dental insurance premiums) on their behalf, to an authorised insurer, in 2024 state, in respect of each such premium

- [illegible]

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**Spouse or
Civil Partner**

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Insert ☐ in the box(es)

- I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a license agreement such as the Rent-a-Room scheme.

☐

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Where the property is rented for a child in third level education

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DD / MM / YYYY

DD / MM / YYYY

DD / MM / YYYY

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535. Year of Marriage Review

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FOR OFFICE USE ONLY ☐

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**Spouse or
Civil Partner**

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Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment).

Nursing Home Expenses [537 - 542] - Enter details in relation to maintenance / treatment in 2024

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[illegible]**Deductions [538 - 541]** (Sums received / receivable in respect of Nursing Home Expenses)

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Non-Routine Dental Expenses and 'Other' Health Expenses incurred [543 - 550]

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Deductions [546 - 549] (Sums received / receivable in respect of Non-Routine Dental Expenses and 'Other' Health Expenses only)

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K - RESTRICTION OF RELIEFS [601 - 603]

**Spouse or
Civil Partner**

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Amounts at Lines 602 / 603 should be transferred from a completed 2024 High-Income Individuals Statement: Form RR1

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801. Description of Assets

Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares / Securities - Quoted			
(b) Shares / Securities - Unquoted			
(c) Agricultural Land / Buildings			
(d) Development Land			
(e) Foreign Life Policies (S. 594) chargeable at 40%			
(f) Offshore Funds (S. 747A) chargeable at 40%			
(g) Commercial Premises			
(h) Residential Premises			
(i) Shares or Securities exchanged (S. 913(5))			
(j) Venture Fund Gains (S. 541C(2)(a))			
(k) Other Assets			
(l) Total Consideration			

**Spouse or
Civil Partner**

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9



(a) Disposal of Principal Private Residence: enter amount of consideration

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(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets

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(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets

				.00
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(d) Disposal of a site to a child: enter amount of consideration

[illegible]

(e) If you wish to claim relief for farm restructuring under S. 604B, insert ☐ in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie

1

(f) Other
(specify)

[illegible]

enter amount of consideration

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(a) Disposal of Principal Private Residence: enter amount of consideration

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(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets

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(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets

[illegible]

(d) Disposal of a site to a child: enter amount of consideration

[illegible]

(e) If you wish to claim relief for farm restructuring under S. 604B, insert ☐ in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie

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(f) Other
(specify)

[illegible]

enter amount of consideration

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**Spouse or
Civil Partner**

(a) Enter amount of net gain to be charged at 33%	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2024 by virtue of S. 542(1)(d)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(ii) Date of disposal	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

823. If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal

**Amount of foreign tax
for which relief
is now claimed**

824. Enter the number of assets acquired and the consideration given

Description of Assets	Self Spouse or Civil Partner		Self Consideration				Spouse or Civil Partner Consideration			
	Number of Assets									
(a) Shares (quoted and unquoted)						.00				.00
(b) Residential Premises						.00				.00
(c) Commercial Premises						.00				.00
(d) Agricultural Land						.00				.00
(e) Development Land						.00				.00
(f) Business Assets						.00				.00
(g) Antiques / Works of Art						.00				.00
(h) Other						.00				.00

825. If you received a gift or an inheritance in 2024, insert ☐ in the box

Note: A Capital Acquisitions Tax (CAT) return (Form IT 38) **must** be made where:

- the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold;
- you are claiming CAT Agricultural Relief or CAT Business Relief on a gift or inheritance;
- you have taken a deemed gift in respect of certain interest-free loans; or
- you are requested by Revenue by notice in writing to file a CAT return.

The due date for filing a CAT return will depend on the valuation date of the gift or inheritance. For more information see www.revenue.ie

The information given above does not satisfy a requirement to file a CAT return (Form IT 38). A CAT return can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required are the "specified details" referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and / or capital allowances which will be carried forward to subsequent years.

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Investor - Lessor

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/ are not listed at **Lines 901 - 934**

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- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

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Appendix 1

EXTRACTS FROM ACCOUNTS [123 - 167]

Trade No.

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Accounts Information Period (must be completed)

123. From

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124. To

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Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 125 or 126 apply125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)

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126. (a) Where the income arises from a partnership, enter the tax reference of the partnership

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(b) Insert ☒ in the box if you are a non-active partner within the meaning of S. 409A

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(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied

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Income [127 - 129]

127. Sales / Receipts / Turnover

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 .00128. Receipts from Government Agencies (GMS, etc.)

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 .00129. Other Trading Income including tax exempt income

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Trading Account Items [130 - 131]

130. Purchases

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 .00131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section)

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Expenses and Deductions [132 - 143]

132. Salaries / Wages

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 .00133. Additional Staff Costs

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 .00134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)

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 .00135. Other Sub-Contractors

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 .00136. Consultancy, Professional fees

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 .00137. Motor, Travel and Subsistence

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 .00138. Repairs / Renewals

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 .00139. Rental Expenses

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 .00140. Depreciation, Goodwill / Capital write-off

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 .00141. (a) Provisions including bad debts - positive

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 .00(b) Provisions including bad debts - negative

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 .00142. Other Expenses

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 .00143. Other Expenses - negative / credit entries

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Capital Account and Balance Sheet Items [144 - 155]

144. Cash / Capital introduced

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 .00145. Drawings (Net of Tax and Pension contributions)

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 .00146. (a) Closing Capital Balance - positive

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 .00(b) If negative, state amount here

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 .00147. Stock, Work in progress, Finished goods

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 .00148. Debtors and Prepayments

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 .00149. Cash / Bank (Debit)

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 .00150. Bank / Loans / Overdraft (Credit)

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 .00151. Client Account Balances (Debit)

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 .00152. Client Account Balances (Credit)

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 .00153. Creditors and Accruals

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 .00154. Tax Creditors

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 .00155. (a) Net Assets - positive

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 .00(b) If negative, state amount here

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 .00Extracts from Adjusted Net Profit / Loss Computation [156 - 167]
Profit / Loss per Accounts [156 - 157]156. Net Trade Profit per Accounts

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 .00157. Net Trade Loss per Accounts

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Adjustments made to Net Profit / Loss per Accounts [158 - 167]

158. Where there are no adjustments required to the profit / loss per accounts, insert ☒ in the box

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159. Motor Expenses

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 .00160. Donations (Political and Charitable) / Entertainment

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 .00161. Light, Heat and Phone

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 .00162. Net gain on sale of fixed / chargeable assets

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 .00163. Net loss on sale of fixed / chargeable assets

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 .00164. (a) Deduction for stock relief under S. 666

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 .00(b) Deduction for stock relief under S. 667B

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 .00165. Deduction for increase in carbon tax under S. 664A

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 .00166. Other Addbacks

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 .00167. Other Deductions

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If you have made any payment(s) during 2024 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

PPSN

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Appendix 2

	Self	Spouse or Civil Partner																				
224. (c) (v) The amount of income paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross amount of taxable income above	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(vi) The amount of tax paid in respect of that amount of income brought back to 2024	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(vii) The amount of gross income for USC purposes paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross income for Universal Social Charge (USC) from this employment above	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(viii) The amount of USC paid in respect of that amount of income brought back to 2024	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2024)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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226. (a) Net USC deducted / refunded in this employment	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(b) Insert <input checked="" type="checkbox"/> in the box if the USC figure above was a refund	<input type="checkbox"/>	<input type="checkbox"/>																				
227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>																				
228. Payment frequency	Weekly <input type="checkbox"/>	<input type="checkbox"/>																				
	Fortnightly <input type="checkbox"/>	<input type="checkbox"/>																				
	Four weekly <input type="checkbox"/>	<input type="checkbox"/>																				
	Monthly <input type="checkbox"/>	<input type="checkbox"/>																				
	Other <input type="checkbox"/>	<input type="checkbox"/>																				

229. Is relief due under S. 480B ("week 53")

Yes ☐ No ☐Yes ☐ No ☐

Special Assignee Relief Programme (SARP)

Employment / Pension, etc.
No. ☐Employment / Pension, etc.
No. ☐

If you are claiming SARP relief please state

230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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(c) Amount of income from employment after deduction of SARP relief claimed	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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(d) Has SARP relief been granted through payroll by your employer?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>																				
(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>																	

Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2024	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2023)																						
(b) Amount of unused credit carried forward under S. 472D(4) from previous year	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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(b) Amount of non-refundable foreign tax paid on this income	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

PAY AND FILE - 31 OCTOBER 2025

Please read the important information on this page before completing the payslip overleaf

IMPORTANT

Methods of Payment

You can make a payment against a tax liability using one of the following:

1. Revenue Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at www.revenue.ie.

2. myAccount

myAccount customers can make payments online by clicking on the **myAccount** link on the Revenue home page. You can register for **myAccount** on the "Register for **myAccount**" link on www.revenue.ie. You will need your PPSN and a password to make a payment.

You can make payments online using:

- a debit card or a credit card
- a once off debit - a 'Single Debit Instruction' - using a bank account.

3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at www.revenue.ie or phone the helpline at **01 738 3663**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online through **ROS** using the Direct Debit link on **My Services** screen.

4. Cheque

- Complete the Statement of Net Liabilities on the payslip to ensure your cheque payment is allocated to the correct tax years.
- Ensure the cheque amount equals the total in the 'Total Net Amount' box on the payslip.
- Make your cheque payable to the **Collector-General**.
- Forward the completed payslip and your cheque to **Collector-General, PO Box 354, Limerick**.
- Please note that cheque payments can take longer to process and update to your customer record.
- Paying online using ROS or **myAccount** is the fastest and most secure way to make your payment.

Importance of Prompt Payments

- Ensure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972.

SEE PAYSLIP ON REVERSE

Name

PPSN

PAY AND FILE
31 OCTOBER 2025

IMPORTANT

Please read the information below and overleaf to assist you in submitting your return and payment.

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2025**:

Preliminary Tax for the year of assessment 2025 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2024

Return of Income and Capital Gains for the year of assessment 2024

How to complete the payslip

Please see overleaf the payment options that are available to you. Please note that paying online using ROS or **myAccount** is the quickest and most secure way to make your Income Tax payment. If you pay online you do not need to complete the below payslip. If you are paying by Cheque, please complete the below payslip and Statement of Net Liabilities to ensure your Income Tax payment is promptly allocated to the correct tax years. Once completed, forward the payslip to the **Collector-General, PO Box 354, Limerick**.

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

1. Preliminary Tax 2025

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2025 or 100% of your final liability for 2024. If you are paying your 2025 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2024

Insert any outstanding balance of Income Tax for the year of assessment 2024. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit.

The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods.

If you have calculated that you have no Preliminary Tax 2025 or Balancing Amount 2024, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

The Total Net Amount should also match the amount of your cheque payment.

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the **LPT Branch on 01 738 3626** (ROI only) or **+353 1 738 3626** (outside ROI).

Form 11

€ Payslip

€ Statement of Net Liabilities

Whole Euro only - DO NOT ENTER CENT

Income Tax Preliminary Tax 2025

1 5 5 5 5 5 5 5 5 00

X

Place X in the box above if Income Tax 2024 is a credit

Income Tax Balancing Amount 2024

2 2 2 2 2 2 2 2 2 00

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 3 3 3 3 3 3 3 00

P&F
U

PPSN: 0000000AB

Name: A. N. OTHER

Signature: A.N. OTHER Date: 12-09-2025

If you are paying by cheque, the cheque amount should equal the total in the 'Total Net Amount'